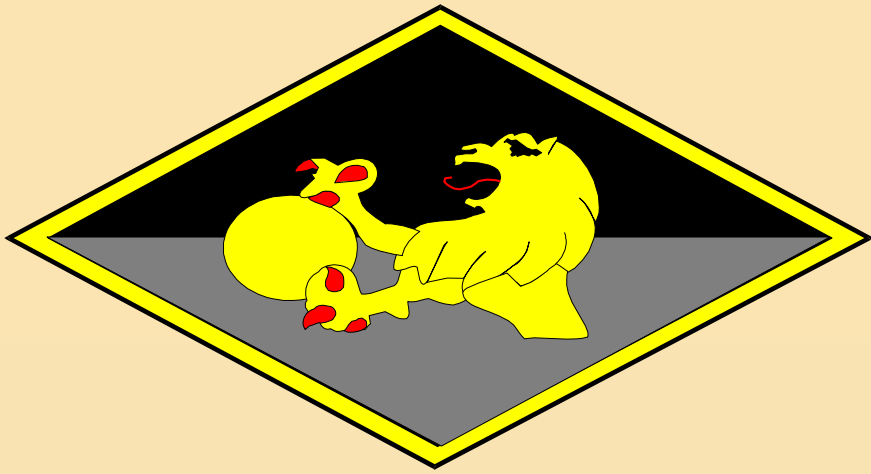
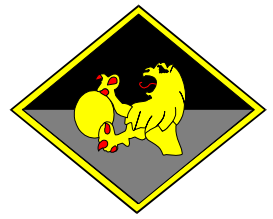


# Paying Agent Brief



# OBJECTIVES



- Understand how to safeguard public funds.
- Understand the difference between Agents and Ordering Officers.
- Understand pecuniary liability and your responsibilities as an Agent.
- Understand how to properly complete an SF44, DD Form 1351-2, and DD Form 2664.
- Understand how to maintain the cash register and how to balance paid vouchers and remaining currency.
- Correctly complete the Agent Practical Exercise.

# **DO NOT LEAVE FINANCE WITHOUT**



- Copy of the Agent Appointment Order,  
the pecuniary liability statement,  
and  
DD Form 1081.

- Cash Register, DD Form 2664,  
and  
DD Form 1351-2, check cashing stamps.

- Community Bad Checklist,  
Finance

Battalion Check Cashing  
Instructions.

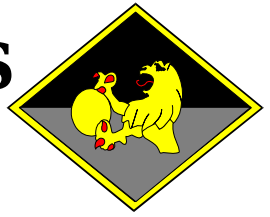
- A copy of the USAREUR Paying Agent  
Brief.

# **SAFEGUARDING FUNDS PHYSICAL SECURITY**



- Appropriate security measures are required for agents receiving funds (Unit Commanders are responsible for ensuring the guard receives a Rules of Engagement Briefing and is qualified with assigned weapon).
- Request MP or armed guard support when necessary, regardless of the amount.
- Keep money in a controlled environment (secured or under guard) at all times. Keep money out of reach and sight of everyone but yourself whenever possible.

# SAFEGUARDING FUNDS PHYSICAL SECURITY

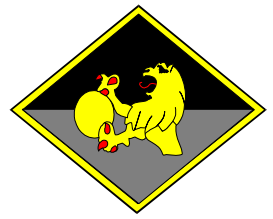


- Watch out for counterfeit money
- counterfeit pens are available  
from the  
following website-site:

<http://www.treas.gov/usss/index.shtml>

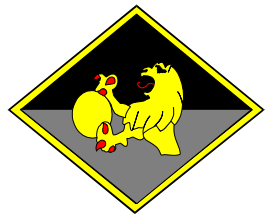
- Only use funds for “Official Government Purposes”
- Always be alert! Be aware of suspicious individuals and tricks!
- Never conduct business with money if you are uncomfortable or unsure!
- Count the money as you remove

# **SAFEGUARDING FUNDS DOCUMENT ACCURACY**



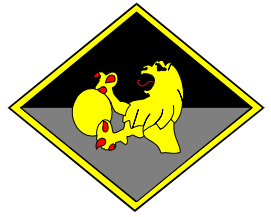
- The original DD Form 1081, SF 44(s), DD Form 2664(s), and DD Form 1351-2(s) are the same as cash.
- Always maintain a copy of all documentation and always know what you are signing.
- The use of white-out is prohibited on any finance documents. Always line through errors and initial over top of the correction.
- Save foreign currency exchange receipts and continue to use this rate as you spend, regardless of the daily exchange rate.

# **SAFEGUARDING FUNDS DOCUMENT ACCURACY**



- Use four decimal places for foreign exchange rates.
- When computing a foreign exchange amount to U.S. equivalent, round amount to two decimal places. For example, to convert 20.99 FC to U.S. at 1.0745 on a calculator it would calculate at 19.534667. Round the result to 19.54

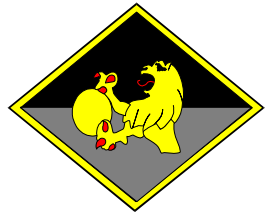
# **AGENTS VS. ORDERING OFFICERS**



- Ordering Officers are trained by the contracting office.
- Agents are trained by finance to ensure payment documentation is correctly processed.
- The Ordering Officer and Agent work together, but their duties must be separate.

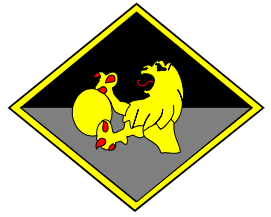


# PECUNIARY LIABILITY



- Obligation to make good a loss, for example, an individual is pecuniary liable to the government for any loss caused by misconduct or negligence in maintaining proper accounting and/or proper safeguards for the funds entrusted to him/her.

# **AGENT RESPONSIBILITIES**



- May only use funds for the purpose stated in the orders.
- Will not loan, convert to your use, or deposit any portion of funds.
- Will not co-mingle funds.
- Will not entrust funds to another person.
- Will not be designated as an agent to  
another agent.

# EXAMPLE 1

## SF44 PAYMENTS



### **Agent Responsibilities**

- Complete purchaser section on SF44.
- Annotate exchange rate (if applicable).
- Ensure total payment does not exceed \$2,500.00.
- Review SF44 for accuracy.
- Make payment to vendor.
- Obtain vendors signature and receipt of purchase.
- Sign appropriate blocks.
- Maintain cash register.
- Secure currency, SF44 and all receipts.



## PURCHASE ORDER-INVOICE-VOUCHER

SCENARIO, Part 2

DATE OF ORDER

ORDER NO.

28 MAY

DAJA 02-9610-

PRINT NAME AND ADDRESS OF SELLER (Number, Street, City and State)\*

056

**PAYEE**  
**Nations Bank**  
**Stuttgart, Germany**

FURNISH SUPPLIES OR SERVICES TO (Name and address)\*

**MLT Lithuania**  
**HQ EUCOM, Unit 30400**  
**ECJ5-J APO AE 09128**

SUPPLIES OR SERVICES

QUANTITY

UNIT PRICE

AMOUNT

(A) Remaining Currency / Conversion

FC 85.74 / 1.1152 =

\$76.88

(B) Remaining Currency / Re-conversion

FC 85.74 / 1.1733

= \$73.08

\$76.88 - \$73.08 = \$3.80

AGENCY NAME AND BILLING ADDRESS

**208<sup>th</sup> Finance Battalion**  
**APO AE 09131**

TOTAL **\$3.80**

DISCOUNT TERMS

. . . . . % . . . . . DAYS

DATE INVOICE RECEIVED

ORDERED BY (Signature and title)

**Ordering Officer's Signature and**

PURPOSE AND ACCOUNTING DATA

**Printed Name**  
**2172020 94-1031 122113.00 25C3**  
**L9K4**  
**S91533 WK4E3R63040035**

PURCHASER

RECEIVED BY

**Agent's Signature and Printed Name**

TITLE

**Agent**

DATE

**28 MAY 03****SELLER** Please read instructions on Copy 2
☐ PAYMENT  
 RECEIVED

\$

☐ PAYMENT  
 REQUESTED

\$

NO FURTHER INVOICE NEED BE SUBMITTED

SELLER

DATE

BY

**Receipts****Attached**

I certify that this account is correct and proper

For payment in the amount of

\$ **3.80**

DIFFERENCES

ACCOUNT VERIFIED:

CORRECT FOR

BY

PAID BY

**Agent's**

DATE PAID

VOUCHER NO.

OR

(Check No.)

 \* PLEASE INCLUDE  
 ZIP CODE

1. SELLER'S INVOICE

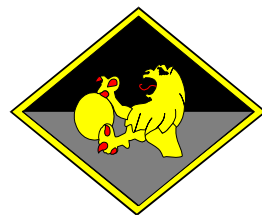
STANDARD FORM 44a (Rev. 10-83)

PRESCRIBED BY GSA,

FAR (48 CFR) 53.213 ©

(See Instructions on Copy 2)

# CURRENCY REGISTER SF44 TRANSACTIONS



TRANSACTION

S

BALANCES

Date	Transaction	Vouchers	Conversions	FC @1.1210	FC@1.1152	U.S. Balance
24-May-03	Advance					\$12,500.00
25-May-03	Exchange \$\$ for FC	\$0.00	-\$89.21	FC 100	\$0.00	\$12,410.79
26-May-03	Exchange \$\$ for FC	\$0.00	-\$179.34	FC 0	FC 200	\$12,231.45
27-May-03	FC purchase SF44 #1	\$214.26	\$0.00	FC 0.00	FC 85.74	\$12,231.45
28-May-03	Sell FC for \$: SF44#2	\$3.80	\$73.08	FC 0	FC 0.00	\$12,304.53

# STATEMENT OF AGENT OFFICER'S ACCOUNT

DISBURSING OFFICER'S NAME, ADDRESS, DISBURSING STATION SYMBOL NO.

ACCOUNT HOLDER, LTC, FC  
TH FINANCE BATTALION  
UNIT  
APO AE  
DSSN: \_\_\_\_\_  
Disbursing Agent, SFC, USA  
DET C, TH FB (LOCATION)  
APO AE

AGENT OFFICER'S NAME, GRADE, SSN, UNIT ADDRESS  
(Include ZIP Code/APO number and Telephone number.)

Smith, Mike A., SFC  
123-45-6789  
1st Trans. Co.  
Unit 00001  
APO AE 00001  
DSN 123-4567

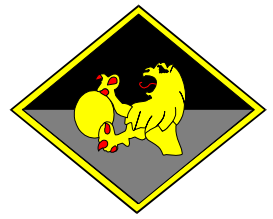
## TRANSACTIONS AFFECTING AGENT OFFICER'S ACCOUNT

TRANSACTIONS <i>a</i>	INCREASE (Received by Agent) <i>b</i>	BEGINNING BALANCE (In Agent's Account) <i>c</i>	DECREASE (Turned in by Agent) <i>d</i>	ENDING BALANCE (In Agent's Account) <i>e</i>
1. BALANCE FORWARD				\$12,500.00
2. U.S. DOLLARS	\$12,500.00		12,304.53	
3. FOREIGN CURRENCY				
4. MILITARY PAYMENT CERTIFICATES				
5. COLLECTIONS				
6. DEPOSITS				
7. NEGOTIABLE INSTRUMENTS:				
A. TREASURY CHECKS				
B. MILITARY PAYMENT ORDERS				
C. OTHER (Specify)				
8. PAID VOUCHERS			191.67	
9. INCORRECT VOUCHERS RETURNED				
10. LBX			3.80	
11.				
12. TOTAL FUNDS IN HANDS OF AGENT OFFICER		\$12,500.00		0.00

## STATEMENTS

DISBURSING OFFICER		AGENT OFFICER	
<input checked="" type="checkbox"/> <b>ON ADVANCE:</b> I HAVE INTRUSTED FUNDS AND/OR OTHER ITEMS AS INDICATED IN THIS STATEMENT TO THE ABOVE NAMED AS MY AGENT OFFICER.		<input checked="" type="checkbox"/> <b>ON ADVANCE:</b> I, AS AGENT OFFICER, HAVE RECEIVED FUNDS AND/OR OTHER ITEMS AS INDICATED ABOVE. I HAVE ASSUMED PECUNIARY RESPONSIBILITY THEREFOR. I WILL NOTIFY THE DISBURSING OFFICER IMMEDIATELY UPON DISCOVERY OF ANY LOSS OR SHORTAGE, AND I HAVE RECEIVED AND UNDERSTAND WRITTEN INSTRUCTIONS CONCERNING MY DUTIES AND RESPONSIBILITIES AS AN AGENT OFFICER.	
DATE 24 MAY 03	SIGNATURE OF DISBURSING OFFICER /S/ Disbursing Agent	DATE 24 MAY 03	SIGNATURE OF AGENT OFFICER /S/ Mike Smith
<input checked="" type="checkbox"/> <b>ON RETURN:</b> I HAVE RECEIVED FUNDS AND/OR OTHER ITEMS AS INDICATED ON THIS STATEMENT FROM THE ABOVE NAMED AGENT OFFICER.		<input checked="" type="checkbox"/> <b>ON RETURN:</b> THE ABOVE STATEMENT OF ACCOUNT IS CORRECT.	
DATE 28 MAY 03	SIGNATURE OF DISBURSING OFFICER /S/ Disbursing Agent	DATE 28 MAY 03	SIGNATURE OF AGENT OFFICER /S/ Mike Smith

# **EXAMPLE 2 ACCOMMODATION EXCHANGES**



- Accommodation exchanges are completed by  
Paying Agents by exception only and are  
authorized by the Finance Battalion Commander.
- Accommodation exchanges include check  
cashing and currency conversion for soldiers,  
which are zero-net effect transactions.
- Accommodation exchanges are recorded on  
DD Form 2664. Use a new DD Form 2664  
every time the exchange rate





[illegible]

# CASH REGISTER DD FORM 2664 EXCHANGES



TRANSACTION  
|S

BALANCES

Date	Conversions	2664 #	FC@ 1.210	U.S. Balance	Neg. Instr.
24-May-03	Advance		FC 1000	\$2,000.00	\$0.00
29-May-03	Convert FC @ 1.1234	1	FC 887.66	\$2,100.00	\$0.00
29-May-03	Cash 1 PC \$200.00	1	0.00	\$1,900.00	\$200.00
30-May-03	Convert FC @ 1.2345	2	FC 764.21	\$2,000.00	\$0.00

# STATEMENT OF AGENT OFFICER'S ACCOUNT

DISBURSING OFFICER'S NAME, ADDRESS, DISBURSING STATION SYMBOL NO.

AGENT OFFICER'S NAME, GRADE, SSN, UNIT ADDRESS  
(Include ZIP Code/APO number and Telephone number.)

Account Holder, LTC, FC  
TH FINANCE BATTALION  
UNIT  
APO AE  
DSSN:

Smith, Mike A., SFC  
123-45-6789  
1st Trans. Co.  
Unit 00001  
APO AE 00001  
DSN 123-4567

DISBURSING AGENT, SFC, USA  
DET C, TH FB (LOCATION)  
APO AE

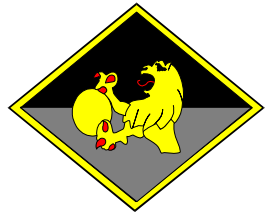
## TRANSACTIONS AFFECTING AGENT OFFICER'S ACCOUNT

TRANSACTIONS a	INCREASE (Received by Agent) b	BEGINNING BALANCE (In Agent's Account) c	DECREASE (Turned in by Agent) d	ENDING BALANCE (In Agent's Account) e
1. BALANCE FORWARD		0.00		2,892.06
2. U.S. DOLLARS	2,000.00		2,000.00	
3. FOREIGN CURRENCY FC1,000@ 1.1210	892.06		619.04	
4. MILITARY PAYMENT CERTIFICATES				
5. COLLECTIONS				
6. DEPOSITS				
7. NEGOTIABLE INSTRUMENTS:				
A. TREASURY CHECK (1) Personal Check			200.00	
B. MILITARY PAYMENT ORDERS				
C. OTHER (Specify)				
8. PAID VOUCHERS				
9. INCORRECT VOUCHERS RETURNED				
10. LBX			73.02	
11.				
12. TOTAL FUNDS IN HANDS OF AGENT OFFICER		2,892.06		0.00

## STATEMENTS

DISBURSING OFFICER		AGENT OFFICER	
<input checked="" type="checkbox"/> <b>ON ADVANCE:</b> I HAVE INTRUSTED FUNDS AND/OR OTHER ITEMS AS INDICATED IN THIS STATEMENT TO THE ABOVE NAMED AS MY AGENT OFFICER.		<input checked="" type="checkbox"/> <b>ON ADVANCE:</b> I, AS AGENT OFFICER, HAVE RECEIVED FUNDS AND/OR OTHER ITEMS AS INDICATED ABOVE. I HAVE ASSUMED PECUNIARY RESPONSIBILITY THEREFOR. I WILL NOTIFY THE DISBURSING OFFICER IMMEDIATELY UPON DISCOVERY OF ANY LOSS OR SHORTAGE, AND I HAVE RECEIVED AND UNDERSTAND WRITTEN INSTRUCTIONS CONCERNING MY DUTIES AND RESPONSIBILITIES AS AN AGENT OFFICER.	
DATE	SIGNATURE OF DISBURSING OFFICER	DATE	SIGNATURE OF AGENT OFFICER
24 MAY 03	//Signature//	24 MAY 03	//Signature//
<input checked="" type="checkbox"/> <b>ON RETURN:</b> I HAVE RECEIVED FUNDS AND/OR OTHER ITEMS AS INDICATED ON THIS STATEMENT FROM THE ABOVE NAMED AGENT OFFICER.		<input checked="" type="checkbox"/> <b>ON RETURN:</b> THE ABOVE STATEMENT OF ACCOUNT IS CORRECT.	
DATE	SIGNATURE OF DISBURSING OFFICER	DATE	SIGNATURE OF AGENT OFFICER
30 MAY 03	//Signature//	30 MAY 03	//Signature//

# EXAMPLE 3 ESCORT OFFICERS



## **The Escort Officer will do the following:**

- Bring a copy of the dignitary's Invitational

Travel Orders (ITO) to the Travel section. The

Travel section will compute the maximum

Meals, Incidental Expenses, and Lodging

authorized for the dignitary. This is the amount

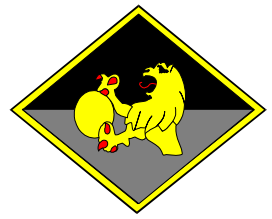
that the agent will receive.

- Maintain the cash register daily
- Collect a signed DD Form 1351-2 from each

dignitary at the conclusion of TDY

# **EXAMPLE 3**

## **ESCORT OFFICERS**



You will escort 1 invited dignitary for 3 days and the IATS printout will show the following:

Total meals and incidental expenses = \$120.00 Lodging = \$50.00 per night for 3 nights

31 MAY 03 - Advance = \$270.00

1 JUN 03 - Foreign Officer Arrives  
Pay dignitary Meals

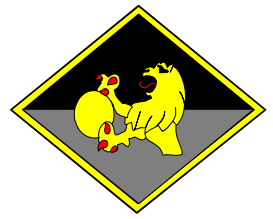
2 JUN 03 - Pay for dignitaries Meals

3 JUN 03 - Pay for dignitary Meals

4 JUN 03 - Pay dignitaries lodging cost  
Pay Meals for dignitaries

5 JUN 03 - Clear Finance

# CASH REGISTER ESCORT OFFICERS



TRANSACTION  
\$

BALANCES

Date	Transactions	Purchases	M&IE	Balance
31-May-03	Advance	0.00	\$0.00	\$270.00
1-J un-03	Dignitary Meals	0.00	\$30.00	\$240.00
2-J un-03	Dignitary Meals	0.00	\$30.00	\$210.00
3-J un-03	Dignitary Meals	0.00	\$30.00	\$180.00
4-J un-03	Dignitary Meals	0.00	\$30.00	\$150.00
4-J un-03	Dignitary Lodging X 3 Nights	0.00	\$150.00	\$0.00

# STATEMENT OF AGENT OFFICER'S ACCOUNT

DISBURSING OFFICER'S NAME, ADDRESS, DISBURSING STATION SYMBOL NO.

ACCOUNT HOLDER, LTC, FC  
TH FINANCE BATTALION  
UNIT  
APO AE  
DSSN:

DA name and address

AGENT OFFICER'S NAME, GRADE, SSN, UNIT ADDRESS  
(Include ZIP Code/APO number and Telephone number.)

Smith, Mike A., SFC  
123-45-6789  
1st Trans. Co.  
Unit 00001  
APO AE 00001  
DSN 123-4567

## TRANSACTIONS AFFECTING AGENT OFFICER'S ACCOUNT

TRANSACTIONS <i>a</i>	INCREASE (Received by Agent) <i>b</i>	BEGINNING BALANCE (In Agent's Account) <i>c</i>	DECREASE (Turned in by Agent) <i>d</i>	ENDING BALANCE (In Agent's Account) <i>e</i>
1. BALANCE FORWARD				270.00
2. U.S. DOLLARS	270.00			
3. FOREIGN CURRENCY				
4. MILITARY PAYMENT CERTIFICATES				
5. COLLECTIONS				
6. DEPOSITS				
7. NEGOTIABLE INSTRUMENTS:				
A. TREASURY CHECKS				
B. MILITARY PAYMENT ORDERS				
C. OTHER (Specify)				
8. PAID VOUCHERS			270.00	
9. INCORRECT VOUCHERS RETURNED				
10.				
11.				
12. TOTAL FUNDS IN HANDS OF AGENT OFFICER		270.00		0.00

## STATEMENTS

DISBURSING OFFICER		AGENT OFFICER	
<input checked="" type="checkbox"/> <b>ON ADVANCE:</b> I HAVE INTRUSTED FUNDS AND/OR OTHER ITEMS AS INDICATED IN THIS STATEMENT TO THE ABOVE NAMED AS MY AGENT OFFICER.		<input checked="" type="checkbox"/> <b>ON ADVANCE:</b> I, AS AGENT OFFICER, HAVE RECEIVED FUNDS AND/OR OTHER ITEMS AS INDICATED ABOVE. I HAVE ASSUMED PECUNIARY RESPONSIBILITY THEREFOR. I WILL NOTIFY THE DISBURSING OFFICER IMMEDIATELY UPON DISCOVERY OF ANY LOSS OR SHORTAGE, AND I HAVE RECEIVED AND UNDERSTAND WRITTEN INSTRUCTIONS CONCERNING MY DUTIES AND RESPONSIBILITIES AS AN AGENT OFFICER.	
DATE	SIGNATURE OF DISBURSING OFFICER	DATE	SIGNATURE OF AGENT OFFICER
31 MAY 03	/S/ DA	31 MAY 03	/S/ Agent
<input checked="" type="checkbox"/> <b>ON RETURN:</b> I HAVE RECEIVED FUNDS AND/OR OTHER ITEMS AS INDICATED ON THIS STATEMENT FROM THE ABOVE NAMED AGENT OFFICER.		<input checked="" type="checkbox"/> <b>ON RETURN:</b> THE ABOVE STATEMENT OF ACCOUNT IS CORRECT.	
DATE	SIGNATURE OF DISBURSING OFFICER	DATE	SIGNATURE OF AGENT OFFICER
5 JUN 03	/S/ DA	5 JUN 03	/S/ Agent

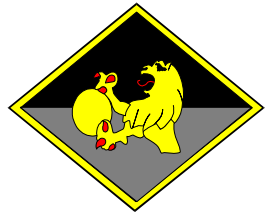
DD FORM 1081, MAY 75

REPLACES EDITION OF DEC 57 WHICH IS OBSOLETE.

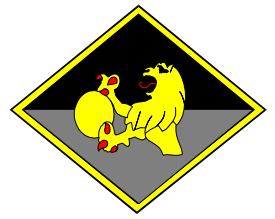
USAPPC V1.00



# **CLEARING PROCEDURES**



- Call the Disbursing Agent to make an appointment to clear.
- On day of appointment, you must account for all funds and vouchers.
- SF44s must be broken down in 5 copies. The white copy is the original, and must have the original receipts and original SF 1034 attached.



# QUESTIONS?